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**IN THE UNITED STATES DISTRICT COURT FOR
THE NORTHERN DISTRICT OF ILLINOIS**

DEAN R. LOPPNOW,

Petitioners,

-vs-

UNITED STATES OF AMERICA,
INTERNAL REVENUE SERVICE,
and, C. J. HALE, Revenue Officer,
IRS,

Respondents.

08CV4562

JUDGE ZAGEL

MAGISTRATE JUDGE VALDEZ

FILED

Case No.

AUG 12 2008 TC

Aug 12, 2008

MICHAEL W. DOBBINS
CLERK, U.S. DISTRICT COURT

**PETITION TO QUASH INTERNAL REVENUE SERVICE
THIRD PARTY SUMMONS**

COMES NOW, Dean R. Loppnow Petitioners *pro se*, who petitions this court to quash an Internal Revenue Service (hereinafter "IRS") third party administrative summons.

Jurisdiction.

1. This Court has jurisdiction pursuant to 26 U.S.C. § 7609(b)(2). Venue is also proper, because the custodian of records and records sought (the subject of this controversy) are within the district of the United States District Court for the Northern District of Illinois.

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Parties.

2. The Petitioner in this action is Dean R. Loppnow (hereinafter, "Mr. Loppnow"). Mr. Loppnow's mailing address is 4524 Capstan Drive, Hoffman Estates, Illinois 60192
3. The Respondents in this action are the United States of America, the Internal Revenue Service ("IRS"), and Revenue Officer C. J. Hale of the IRS. Revenue Officer Hale's mailing address is 860 East Algonquin Road, Schaumburg, Illinois 60173.
4. The third party from whom records are sought, is Harris Bank NA. Harris Bank NA's address is 111 West Monroe Street, Suite 21E, Chicago, Illinois 60603.

Facts.

5. The issuing officer of the alleged Summons in question is C. J. Hale, IRS Revenue Officer. The alleged Summons indicates an issuance date of July 22, 2008. (See Exhibit "1").
6. The alleged Summons indicates, at the top, that the subject of the investigation is Mr. Loppnow.
7. The fact that Revenue Officer Hale claims to be investigating Mr. Loppnow, and is seeking the records of an artificial entity, evidences an abuse of process and shows bad faith on the part of Revenue Officer Hale.

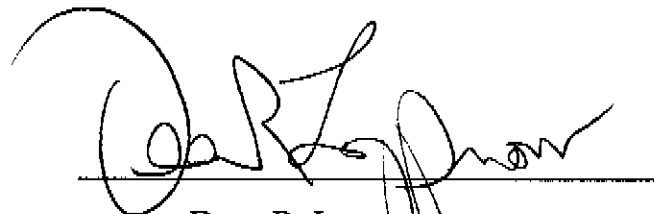
8. Neither High Tide Enterprises LLC nor Mr. Loppnow have been properly served with the alleged summons.
9. The alleged summons asks for every conceivable kind of a record that a financial institution could keep for High Tide Enterprises. It is overly broad.
10. The alleged Summons was not verified by a written declaration as per the requirements of Title 26 U.S.C. § 6065.
11. Not only does the alleged Summons fail to meet the requirements of the Internal Revenue Code, it also fails to meet the requirements of 12 U.S.C. Ch. 35, §3403 and §3405.
12. For the reasons set forth in paragraphs 1 through 11, the alleged Summons issued by Revenue Officer Hale should be quashed due to the fact that the sum totality of defects and other circumstances show, collectively as well as individually, the alleged summons was issued in bad faith.
13. The United States Supreme Court, in the landmark case of *United States v. Powell*, 379 U.S. 48, requires that a summons should be quashed when it is clear that it was issued in bad faith.

Prayer for relief.

Petitioner prays that this court quash the alleged third party administrative summons dated July 22, 2008, directed to Harris Bank NA, for the records of Dean R. Loppnow.

Furthermore, Petitioners ask that this Court enter a judgment in favor of Petitioners and against the United States, ordering the United States to pay for all costs related to these proceedings.

Respectfully submitted this 5th day of August, 2008.

A handwritten signature in black ink, appearing to read 'Dean R. Loppnow', is written over a horizontal line.

Dean R. Loppnow, *pro se*
4524 Capstan Dr.
Hoffman Estates, Illinois 60192

CERTIFICATE OF SERVICE

I, Dean R. Loppnow, certify that pursuant to IRC §7609(b)(2)(B) a true copy of the attached Administrative Petition to Quash two Internal Revenue Service Third Party Summonses has been served, on this _____ day of August, 2008, via Certified Mail to each of the following:

Cert. Mail #
C. J. Hale, IRS Revenue Officer
Internal Revenue Service
860 E. Algonquin Rd.
Schaumburg, Illinois 60173

Cert. Mail #
Michael B. Mukasey, U.S. Attorney General
Tenth and Constitution Avenue, N.W.
Washington, D.C. 20530

Cert. Mail #
United States Attorney's Office
Northern District of Illinois, Eastern Division
219 S. Dearborn St., 5th Floor
Chicago, IL 60604

Cert. Mail #
Harris Bank NA
111 West Monroe St. Ste. 21E
Chicago, IL 60603

Dean R. Loppnow, *pro se*
4524 Capstan Dr.
Hoffman Estates, Illinois 60192

Clerk, U.S. Dist. Ct. -N. Dist of IL (E. Div.)
Everett McKinley Dirksen United States Courthouse
219 South Dearborn Street
Chicago, IL 60604



Summons

"PLAINTIFF'S EXHIBIT"

1

In the matter of DEAN R LOPPNOW, 4624 CAPSTAN DR. HOFFMAN EST. IL 60192-1008

Internal Revenue Service (Division): SMALL BUSINESS/SELF EMPLOYED

Industry/Area (name or number): SB/SE AREA 4 (24)

Periods: Form 1040 for the calendar period ending December 31, 2003

The Commissioner of Internal Revenue

To: HARRIS BANK NA

At: LEGAL DEPARTMENT, SUITE 21E, 111 WEST MONROE STREET, CHICAGO, IL 60603

You are hereby summoned and required to appear before C. J. HALE, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the Internal revenue laws concerning the person identified above for the periods shown.

Please provide opening and end of year account documents including but not limited to all documents pertaining to an entity called High Tide Enterprises LLC establishing account 4801780547.

Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

[Signature]
Signature of IRS Official Serving the Summons

REVENUE OFFICER, 36-09553
Title

Business address and telephone number of IRS officer before whom you are to appear:

60 E ALGONQUIN RD. SCHAUMBURG, IL 60173 (847) 303-7709

Place and time for appearance at: 860 E ALGONQUIN RD. SB/SE COLLECTION GROUP 9:3168, SCHAUMBURG, IL 60173

IRS
Department of the Treasury
Internal Revenue Service
www.irs.gov
Form 2039 (Rev. 12-2001)
Log Number 21405J

on the 14th day of August, 2008 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 22nd day of July, 2008

C. J. HALE

Signature of Issuing Officer

REVENUE OFFICER

Title

[Signature]
Signature of Approving Officer (if applicable)

ACTING GROUP MANAGER

Title